

### ABSTRACT OF THE INVENTION

A novel carbonyl reductase useful for producing alcohol, particularly derivatives of (S)-4-halo-3-hydroxybutyrate ester, is provided. A novel carbonyl reductase derived from *Kluyveromyces aestuarii* and the nucleic acid encoding the enzyme are provided. The carbonyl reductase has excellent reductase activity and stereoselectivity. The carbonyl reductase reduces ketone to produce alcohol. It can be particularly advantageous when used in industrial production of (S)-4-halo-3-hydroxybutyrate ester.

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